

**WAC 392-123-078 Review of first-class school district budgets and budget extensions.** Annual budgets of first-class school districts shall be reviewed by the educational service district prior to adoption by the school district board of directors.

The educational service district shall notify each of its first-class school districts of any problems noted during the review prior to adoption of the budget by the school district.

Budgets and budget extensions adopted by first-class school districts shall be reviewed by the educational service district prior to filing these documents with the superintendent of public instruction.

Said reviews shall include but not be limited to completion of data entry and edit, review of revenues and reserved and unreserved fund balances for accuracy, appropriateness of expenditures and determination of whether or not the budget or budget extension is in compliance with this chapter, state statutory law and budget instructions issued by the superintendent of public instruction.

The educational service district shall notify the district of all problems noted in the review and the due date for correction of the problems. Should the school district fail to meet the due date for correction, the educational service district shall notify the superintendent of public instruction. The superintendent of public instruction shall proceed in the manner prescribed in WAC 392-123-080 through 392-123-105.

[Statutory Authority: RCW 28A.505.040. WSR 96-09-001 (Order 96-06), § 392-123-078, filed 4/3/96, effective 5/4/96. Statutory Authority: RCW 28A.505.140 and H.B. 1224. WSR 92-03-024 (Order 92-02), § 392-123-078, filed 1/7/92, effective 2/7/92. Statutory Authority: RCW 28A.65.465. WSR 87-15-067 (Order 87-7), § 392-123-078, filed 7/16/87. Statutory Authority: RCW 28A.41.170, 28A.65.465 and 28A.41.055. WSR 85-15-110 (Order 85-3), § 392-123-078, filed 7/24/85. Statutory Authority: RCW 28A.65.465. WSR 83-21-027 (Order 83-12), § 392-123-078, filed 10/10/83; WSR 80-06-043 (Order 80-16), § 392-123-078, filed 5/13/80.]